



ANNUAL
REPORT
OF THE

OKLAHOMA TAX COMMISSION

Fiscal Year Ended

June 30, 2017

THE STATE SEAL

The Great Seal of the State of Oklahoma is centered by a five pointed star, with one ray directed upward. The center of the star shall contain the central device of the seal of the Territory of Oklahoma, including the words, "Labor Omnia Vincit." The upper left hand ray shall contain the symbol of the ancient seal of the Cherokee Nation, namely: A seven pointed star partially surrounded by a wreath of oak leaves. The ray directed upward shall contain the symbol of the ancient seal of the Chickasaw Nation, namely: An Indian warrior standing upright with bow and shield. The lower left hand ray shall contain the symbol of the ancient seal of the Creek Nation, namely: A sheaf of wheat and a plow. The upper right hand ray shall contain the symbol of the ancient seal of the Choctaw Nation, namely: A tomahawk, bow, and three crossed arrows. The lower right hand ray shall contain the symbol of the ancient seal of the Seminole Nation, namely: A village with houses and a factory beside a lake upon which an Indian is paddling a canoe. Surrounding the central star and grouped between its rays shall be forty-five small stars, divided into five clusters of nine stars each, representing the forty-five states of the Union, to which the forty-sixth is now added. In a circular band surrounding the whole device shall be inscribed, "GREAT SEAL OF THE STATE OF OKLAHOMA 1907."

OKLAHOMA CONSTITUTION
Article VI, Section 35



ANNUAL REPORT OF THE OKLAHOMA TAX COMMISSION



FISCAL YEAR
ENDED JUNE 30, 2017



Information prepared by the Accounting Division of the Management Services Division and the Research Office of the Tax Policy Division. Designed by the Communications Division.

This publication was issued under the authority of the Oklahoma Tax Commission. Copies have not been printed but are available at **www.tax.ok.gov**.



OKLAHOMA TAX COMMISSION STATE OF OKLAHOMA

STEVE BURRAGE, Chairman
DAWN CASH, Vice-Chairman
THOMAS E. KEMP, Secretary-Member

2501 NORTH LINCOLN BLVD.
OKLAHOMA CITY, OK 73194-0001


To the Honorable Mary Fallin, Governor,
and Members of the Oklahoma Legislature:

On behalf of the Oklahoma Tax Commission, we are pleased to submit to you and the legislative members our annual report for the fiscal year ended June 30, 2017.

Total collections from **all** sources administered by the Commission during Fiscal Year 2017 totaled \$10,956,631,196.23. Gross collections from state-levied taxes, licenses and fees, **exclusive** of city/county sales and use taxes and county lodging taxes, amounted to \$8,789,362,843.80.

We remain steadfast to our mission of serving the people of Oklahoma by promoting tax compliance through quality service and fair administration.

Respectfully submitted,


Steve Burrage, Chairman


Clark Jolley, Vice-Chairman



Thomas E. Kemp, Jr., Secretary-Member



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BACKGROUND SUMMARY OF THE OKLAHOMA TAX COMMISSION

The Oklahoma Tax Commission, from its inception in 1931, has been responsible for the collection and administration of various tax sources and the apportionment of these revenues to state funds which provide monies for education, transportation, recreation, social welfare, and the myriad of other services provided for the citizens of Oklahoma.

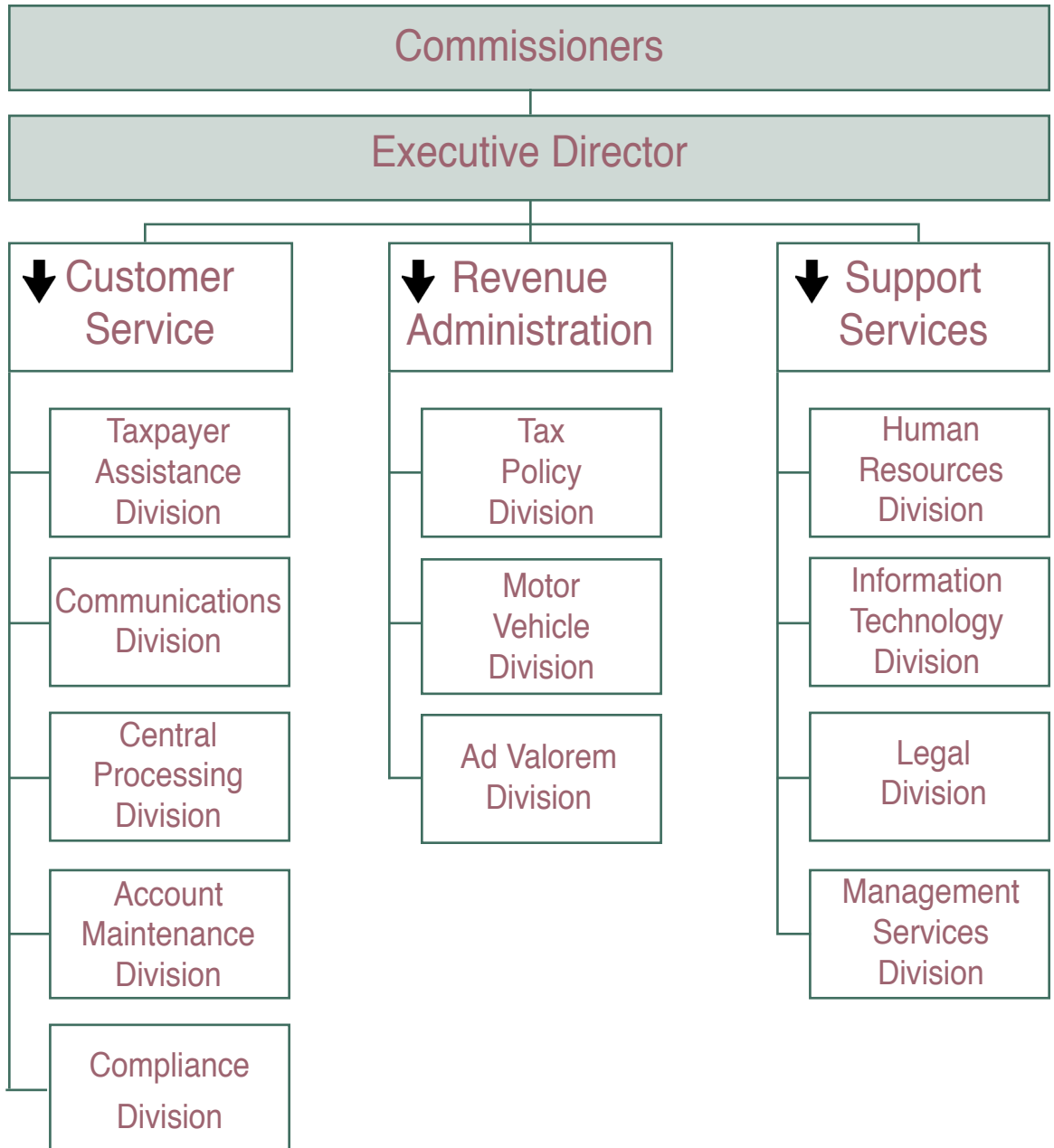
The Tax Commission is comprised of three members (Chairman, Vice-Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

It is the Commission's responsibility to supervise the administration and enforcement of state tax laws and the collection of a majority of all state-levied taxes and fees.

The Commission directs the collection and distribution of the tax and license sources under its administration and, by statute, is responsible for apportioning such tax revenues to the various state funds. In addition, the Oklahoma Tax Commission allocates directly to local units of government certain state-collected levies earmarked to counties, school districts and municipalities. On a contract basis with individual municipalities and counties, the Tax Commission is involved with the administration, collection and distribution of city/county sales, use, and lodging taxes.



OKLAHOMA TAX COMMISSION ORGANIZATIONAL CHART





REVIEW OF 2016-2017 TAXES AND COLLECTIONS

Income Tax Gross Collections

\$ 3,925,108,918.62

Refunded

\$ 802,506,649.69

Net Income Tax Revenue

\$ 3,122,602,268.93

• Individual Income Tax Net

\$ 2,966,090,305.17

• **Single:** For tax years 2016 and 2017, from 1/2 of 1% of the first \$1,000 of taxable income and graduated up to \$171.50 plus 5% of income over \$7,200.

• **Married:** For tax years 2016 and 2017, from 1/2 of 1% of the first \$2,000 of taxable income and graduated up to \$255.00 plus 5% of income over \$12,200.

Taxpayers whose filing status is Head of Household use Married rates.

The starting point to arrive at Oklahoma Taxable Income is Federal Adjusted Gross Income with certain specific exemptions.

Personal exemption: \$1,000 each.

	<u>Tax Year</u>	
Standard deduction:	<u>2016</u>	<u>2017</u>
Single	\$6,300	\$6,350
Married	12,600	12,700
Head of Household	9,300	9,350

• Corporation Income Tax Net

\$ 156,511,963.76

Flat Rate: 6% of Oklahoma Taxable Income.



REVIEW OF 2016-2017 TAXES AND COLLECTIONS, CONTINUED

Gross Production Taxes	\$ 441,970,795.20
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• Severance Tax	\$ 429,814,536.05
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For FY 2017, the base gross production tax rate for both oil and natural gas was 7%. Qualified horizontally drilled wells were taxed at 1%, new wells drilled beginning July 1, 2015 were taxed at 2%, and qualified deep wells were taxed at 4%.

• Petroleum Excise Tax	\$ 12,156,259.15
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Oil and Gas Excise Tax: 0.095 of 1% of gross value.

Sales and Use Taxes	\$ 2,465,382,750.14
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• State Sales Tax	\$ 2,226,863,948.01
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Rate: 4.5% on the sale or rental of tangible personal property and from the furnishing of specific services.

• State Use Tax	\$ 238,518,802.13
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Rate: 4.5% on sales price of tangible personal property purchased out-of-state for use or consumption in Oklahoma.

City/County Sales, Use, and Lodging Tax

(Not included above)

Collected by the Tax Commission during the fiscal year were city sales taxes totaling **\$1,667,088,558.39** and county sales taxes totaling **\$324,468,261.35**. City use tax collections amounted to **\$142,874,689.93** and county use tax totaled **\$30,201,995.03**. City lodging taxes totaled **\$121,809.27** and county lodging taxes amounted to **\$2,513,038.46**.

Vehicle Taxes and Licenses	\$ 759,898,180.76
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• Aircraft Excise Tax	\$ 5,632,781.28
• Aircraft License Fees	626,707.06
• Drivers License Reinstatement Fees	3,000,000.00
• Motor License Agent Remittances	725,294,747.03
• Motor Vehicle Rental Tax	10,705,717.07
• Overweight Truck Permit	14,592,000.00
• Vehicle Inventory Stamps	46,228.32



REVIEW OF 2016-2017 TAXES AND COLLECTIONS, CONTINUED

Motor Fuel Taxes	\$ 474,072,012.31
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- **Gasoline Tax** **\$ 308,079,273.04**

Rate: 16 cents per gallon on all gasoline sold, withdrawn from storage for sale or other use, and any portion used in this state of gasoline imported in fuel tanks of vehicles used for commercial purposes.

- **Compressed Natural Gas Tax** **\$ 694,028.61**

Rate: 5 cents per gasoline gallon equivalent (gge) on compressed natural gas used or consumed as motor fuel in this state.

- **Liquefied Natural Gas Tax** **\$ 1,802.95**

Rate: 5 cents per diesel gallon equivalent (dge) on liquefied natural gas used or consumed as motor fuel in this state.

- **Special Fuel Tax** **\$ 25,072.89**

- **Diesel Tax** **\$ 132,245,057.75**

Rate: 16 cents per gallon on special fuels and 13 cents per gallon on diesel used to propel vehicles on the highway, and any portion used in this state of such fuels imported in fuel tanks of vehicles used commercially.

- **Special Fuel Decals** **\$ 111,746.00**

Rate: \$50 per year in lieu of special fuel tax on liquefied petroleum gas (LPG) or natural gas used to propel automobiles, vans and pickup trucks not exceeding 1 ton capacity; \$100 per year for those not exceeding 1 ton capacity using methanol or "M-85"; and \$150 for those exceeding 1 ton capacity using liquefied petroleum gas (LPG), methanol or "M-85".

- **Motor Fuel Special Assessment Fee** **\$ 32,915,031.07**

Rate: 1 cent per gallon on gasoline and diesel fuels. Monies used for the removal and/or replacement of leaking underground storage tanks, with excess amounts being used for highway and road construction.



REVIEW OF 2016-2017 TAXES AND COLLECTIONS, CONTINUED

Cigarette and Tobacco Taxes and Licenses	\$	320,198,924.85
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• Cigarette Tax	\$	174,304,849.84
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Cigarettes: \$1.03 per pack of 20.

• Cigarette License	\$	108,565.00
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Retail: \$ 30 for a 3 year permit.

Wholesale: \$ 250 for a 1 year permit.

Distributing Agent: \$ 100 for a 1 year permit.

• Tobacco Products Tax	\$	55,363,658.95
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Little Cigars (cigarette size): 72 cents per pack of 20 (\$0.036 each).

Large Cigars (3 lbs. Per M or more): 12 cents each.

Smoking Tobacco: 80% of factory list price.

Chewing Tobacco: 60% of factory list price.

• Tobacco License	\$	78,290.00
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Retail: \$ 30 for a 3 year permit.

Wholesale: \$ 250 for a 1 year permit.

Distributing Agent: \$ 100 for a 1 year permit.

• Tribal Cigarette/Tobacco Payments	\$	22,303,923.61
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• State/Tribal Compact Stamps	\$	68,039,637.45
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REVIEW OF 2016-2017 TAXES AND COLLECTIONS, CONTINUED

Beverage Taxes and Licenses

\$ 119,620,194.51

• Alcoholic Beverage Tax

\$ 41,532,213.64

Distilled spirits: \$ 1.47 per liter.
Wine: \$ 0.19 per liter.
Sparkling wines: \$ 0.55 per liter.
Strong beer: \$12.50 per barrel.

• Beverage Tax

\$ 22,377,240.52

Beer 3.2% or less: \$11.25 per 31-gallon barrel.

• Beverage License (3.2% Beer)

\$ 1,359,677.86

Retailer Manufacturer (Brew Pub): \$650

Manufacturer: \$500

Wholesale: \$250

Retail (3 year permit):

On-premise draught: \$500

On-premise cans and bottles only: \$350

Off-premise cans and bottles only: \$230

• Mixed Beverage Gross Receipts Tax

\$ 54,351,062.49

A tax at the rate of 13.5% is levied on the total gross receipts from the sale, preparation or service of mixed beverages; ice or nonalcoholic beverages to be mixed with alcoholic beverages; admission charges to mixed beverage establishments; and on the total retail value of complimentary or discounted mixed beverages.



REVIEW OF 2016-2017 TAXES AND COLLECTIONS, CONTINUED

Estate Tax	\$	176,712.88
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Effective for deaths on or after January 1, 2010, the Oklahoma Estate Tax is repealed.

Franchise Tax, Registered Agent Fees, Business Activity Tax	\$	52,963,903.37
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• Franchise Tax	\$	50,127,533.39
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Oklahoma levies an annual franchise tax on all corporations that do business in the State. Corporations are taxed \$1.25 for each \$1,000 of capital invested or used in Oklahoma.

• Registered Agent Fees	\$	2,835,490.04
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Foreign corporations are additionally assessed \$100 per year, payable to the Oklahoma Tax Commission, for the Secretary of State acting as their registered agent.

• Business Activity Tax	\$	879.94
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Corporations, associations, joint-stock companies and business trusts doing business in Oklahoma were required to pay BAT in an amount equal to their franchise tax paid for tax year 2010 or \$25 whichever was greater. All others doing business in Oklahoma were required to pay \$25. **BAT expired at the end of 2012.** Taxes on business activity during 2012 were due on July 1, 2013, and delinquent if not paid before September 15, 2013.

Electric Cooperative Tax and License	\$	41,065,719.70
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• Rural Electric Co-op Tax:		
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2% of gross receipts from the sale of electric service.	\$	41,061,079.55
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• Rural Electric Co-op Licenses:		
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\$1.00 for each 100 customers or fraction thereof.	\$	4,640.15
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Realty Transfer Tax	\$	19,505,239.59
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• **Documentary Stamps:** \$0.75 for each \$500 or fraction thereof in excess of \$100 of the value of real estate transferred by a proper conveyance instrument.



REVIEW OF 2016-2017 TAXES AND COLLECTIONS, CONTINUED

Miscellaneous Taxes, Fees, Licenses

and Special Accounts.....	\$	169,399,491.87
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• Admission Fees	\$	0.00
• Bingo Tax		45,841.60
• Charity Games Tax		29,689.43
• Coin-Operated Device Decals & Distributor Permits		4,137,925.97
• Computer Enhancement Fund.....		18,612,332.24
• County Clerk Fees		350,240.91
• Driving Record Fee.....		1,388,052.00
• Drug Stamp Tax		330.00
• Energy Resources Assessment.....		12,616,147.87
• Farm Implement Tax Stamps.....		8,091.75
• Freight Car Tax		796,860.87
• Horse Track Gaming.....		20,688,308.09
• Income Tax Check-Offs		149,343.08
• Multiple Injury Trust Fund		48,976,823.98
• 911 Wireless Fee		13,191,950.07
• Occupational Health and Safety Tax.....		1,635,848.17
• Organ Donor Program		127,802.95
• OTC Reimbursements		4,623,257.78
• Pari-Mutuel Tax.....		1,063,504.62
• Pick Six/Seven Wager Tax.....		7,709.40
• Prepaid Wireless Fee		2,513,887.13
• Printing and Revolving Fund.....		2,872,539.73



REVIEW OF 2016-2017 TAXES AND COLLECTIONS, CONTINUED

Miscellaneous Taxes, Fees, Licenses and Special Accounts • Continued

• Public Service Penalties	\$ 3,054.00
• Sales Tax Permits	634,420.91
• Sales Tax Vendors List	750.00
• Self Insurance Guaranty Fund.....	650.16
• Service Charge Fee.....	15,276.02
• Sustaining Oklahoma Resources Fee	875,552.62
• Tax Security Fund	272,734.12
• Telephone Surcharge.....	403,828.68
• Tire Recycling Fee	13,161,744.01
• Tourism Gross Receipts Tax	481.55
• Transport and Reclaimer License Fees	36,180.00
• Unapplied Payments.....	(156,663.17)
• Unclassified Receipts	84,006.44
• Wire Transmitter Fee	12,872,863.73
• Workers' Compensation Insurance Premium Tax.....	7,358,125.16

Grand Total Collections*\$ 8,789,362,843.80

* City/county sales, use, and lodging taxes are not included.



COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS

	Fiscal Year 2016-2017	Fiscal Year 2015-2016
Admission Fees	\$ 0.00	\$ 0.00
Aircraft Excise Tax	5,632,781.28	4,652,042.54
Aircraft License Fees.....	626,707.06	594,941.43
Alcoholic Beverage Tax	41,532,213.64	40,292,200.59
Beverage License	1,359,677.86	1,240,592.83
Beverage Tax.....	22,377,240.52	23,043,817.50
Bingo Tax.....	45,841.60	63,686.70
Business Activity Tax	879.94	72,260.13
Charity Games Tax	29,689.43	18,132.35
Cigarette License.....	108,565.00	82,755.00
Cigarette Tax	174,304,849.84	176,346,772.59
Coin-Operated Device Decals/Distributor Permits ..	4,137,925.97	3,515,209.39
Compressed Natural Gas	694,028.61	690,723.74
Computer Enhancement Fund	18,612,332.24	18,603,015.24
Controlled Dangerous Substance Tax Stamps.....	330.00	110.00
County Clerk Fees.....	350,240.91	179,361.70
Diesel Fuel Tax	132,245,057.75	108,759,839.43
Documentary Stamp Tax	19,505,239.59	17,874,363.40
Drivers License Reinstatement Fee	3,000,000.00	3,000,000.00
Drivers Record Fee	1,388,052.00	1,289,448.00
Electric Co-op Tax	41,061,079.55	40,425,146.55
Energy Resources Assessment.....	12,616,147.87	12,297,508.91
Estate Tax.....	176,712.88	272,581.77



COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS, CONTINUED

	Fiscal Year 2016-2017	Fiscal Year 2015-2016
Farm Implement Tax Stamps.....	\$ 8,091.75	\$ 10,494.00
Franchise Tax	50,127,533.39	52,909,719.25
Freight Car Tax	796,860.87	850,452.97
Gasoline Tax.....	308,079,273.04	330,415,610.57
Horse Track Gaming.....	20,688,308.09	20,841,405.31
Income Tax - Corporate	400,748,717.54	526,992,993.74
Income Tax - Individual	3,524,360,201.08	3,596,680,344.30
Income Tax - Check-Offs	149,343.08	195,644.71
Liquefied Natural Gas	1,802.95	7,403.35
Mixed Beverage Gross Receipts Tax	54,351,062.49	53,091,198.58
Motor Fuel Special Assessment Fee	32,915,031.07	33,569,324.27
Motor License Agent Remittances.....	725,294,747.03	730,144,851.30
Motor Vehicle Rental Tax.....	10,705,717.07	11,076,522.51
911 Wireless Fee	13,191,950.07	N.A.
Occupational Health & Safety Tax	1,635,848.17	2,102,297.87
Oklahoma Tax Commission Reimbursements.....	4,623,257.78	3,863,412.55
Organ Donor Program	127,802.95	128,350.36
Overweight Truck Permits	14,592,000.00	14,592,000.00
Pari-Mutuel Tax.....	1,063,504.62	1,153,533.74
Petroleum Excise Tax	12,156,259.15	10,698,129.33
Pick Six/Seven Wager	7,709.40	9,251.11
Prepaid Wireless Fee	2,513,887.13	4,402,636.78
Registered Agents Fees	2,835,490.04	2,770,643.66
Rural Electric Co-op License	4,640.15	4,747.19



COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS, CONTINUED

	Fiscal Year 2016-2017	Fiscal Year 2015-2016
Sales Tax	\$ 2,226,863,948.01	\$ 2,288,638,150.35
Sales Tax Permits	634,420.91	641,370.58
Sales Tax Vendors List	750.00	900.00
Self Insurance Guaranty Fund.....	650.16	1,067.11
Service Charge Fee.....	15,276.02	7,759.29
Severance Tax	429,814,536.05	355,906,162.62
Special Fuel Decals.....	111,746.00	97,995.50
Special Fuel Tax	25,072.89	44,134.19
State/Tribal Compact Stamps.....	68,039,637.45	65,504,126.79
Sustaining Oklahoma Resources Fee	875,552.62	908,799.99
Telephone Surcharge	403,828.68	490,120.83
Tire Recycling Fee.....	13,161,744.01	13,288,696.80
Tobacco Products License.....	78,290.00	76,901.36
Tobacco Products Tax	55,363,658.95	53,138,058.31
Tourism Gross Receipts Tax.....	481.55	0.00
Transport & Reclaimer Permits	36,180.00	48,721.94
Tribal Cigarette/Tobacco Payments.....	22,303,923.61	21,482,657.11
Use Tax.....	238,518,802.13	235,106,981.15
Vehicle Revenue Tax Stamps.....	46,228.32	47,628.79
Wire Transmitter Fee	12,872,863.73	12,696,879.25
Workers' Comp. Insurance Premium Tax	7,358,125.16	8,771,257.34
Total Tax, License, Fee and Permit Collections	\$ 8,737,310,348.70	\$ 8,906,723,846.54



COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS, CONTINUED

	Fiscal Year 2016-2017	Fiscal Year 2015-2016
Miscellaneous Accounts		
Multiple Injury Trust Fund	\$ 48,976,823.98	\$ 56,216,220.47
Printing & Revolving Fund	2,872,539.73	1,698,338.82
Public Service Penalties	3,054.00	31,194.00
Tax Security Fund	272,734.12	297,685.20
Unapplied Payments	(156,663.17)	(1,079,236.50)
Unclassified Receipts	84,006.44	6,004.95
Total Miscellaneous Collections	\$ 52,052,495.10	\$ 57,170,206.94

Grand Total Collections*	\$ 8,789,362,843.80	\$ 8,963,894,053.48
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* City/county sales, use, and lodging taxes are not included.

N.A. = Not Applicable



APPORTIONMENT OF STATUTORY REVENUES

	Fiscal Year 2016-2017	Fiscal Year 2015-2016
Ad Valorem Reimbursement Fund	\$ 30,497,617.06	\$ 32,531,443.90
Adoption Creates Families	1,025.00	850.00
Ag-N-Class Fund	4,776.00	5,496.00
Animal Friendly Revolving Fund	5,760.00	5,780.00
Attorney General Revolving Fund	260.00	200.00
Belle Maxine Hilliard Breast & Cervical Cancer Fund	832,383.71	810,820.46
Boy Scouts of America	620.00	660.00
Breast Cancer Fund	14,561.00	14,516.00
Buffalo Soldier License Plates	1,380.00	1,420.00
Cancer Center Service Revolving Fund	5,843,240.90	5,692,319.91
Certified 911 Entities	2,462,892.28	4,314,584.04
Child Abuse Prevention Fund	860.00	960.00
Choose Life Assistance Revolving Fund	4,740.00	5,180.00
Circuit Engineering District Revolving Fund	2,573,399.41	2,454,282.96
Cities and Counties	24,120,359.06	23,739,155.16
Cities and Towns	39,388,780.80	40,259,363.94
Colleges and Universities	170,980.00	161,580.00
Color Oklahoma Revolving Fund	5,980.00	5,040.00
Common Education Technical Fund	38,404,346.92	33,890,977.01
Community-Based Substance Abuse Rev. Fund	485,600.00	449,200.00
Community Water Infra-Structure Dev. Rev. Fund ..	2,130,264.14	1,879,914.64
Compressed Natural Gas Conversion Safety Fund	622,565.00	758,811.00
Computer Enhancement Fund	7,776,557.51	8,300,028.19
Conservation Commission Infra-Structure Revolving Fund	2,130,264.14	1,879,914.64
Corporation Commission Plugging Fund	1,267,113.37	1,124,300.05
Corporation Commission Revolving Fund	1,000,000.00	1,000,000.00



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2016-2017	Fiscal Year 2015-2016
Counties for Ad Valorem Distribution.....	\$ 1,527.00	\$ 15,597.00
Counties for Bridge & Road Improvement Fund.....	16,200,387.04	15,225,256.66
Counties for County Clerks.....	336,986.00	265,551.00
Counties for County Government.....	5,515,863.76	5,747,151.81
Counties for Roads.....	233,699,714.86	228,861,816.51
County Improvement Road and Bridge Rev. Fund..	120,000,000.00	120,000,000.00
County Road Fund	17,212,153.19	17,933,883.32
County Road Improvement Revolving Fund.....	24,057,140.75	25,065,890.98
Court Appointed Special Advocates	40,307.00	23,238.00
Crossing Christian School	1,140.00	1,400.00
Deer Creek Foundation	4,480.00	4,520.00
Dept. of Civil Emergency Management.....	879,432.36	0.00
Dept. of Commerce Revolving Fund	280.00	260.00
Dept. of Environmental Quality Revolving Fund.....	5,980,517.60	6,062,513.95
Dept. of Public Safety Revolving Fund	10,465,994.15	10,253,461.73
DPS Imaging System Revolving Fund	5,481,962.00	5,359,856.00
DPS Patrol Vehicle Fund	850,000.00	850,000.00
Drug Abuse Education Revolving Fund.....	330.00	110.00
Drug Money Laundering & Wire Transm. Rev. Fund	12,872,863.73	12,696,879.25
Eastern Red Cedar Revolving Fund.....	49.00	1,777.00
Education Reform Revolving Fund.....	544,070,371.06	577,867,615.86
EMT Death Benefit Revolving Fund	2,880.00	3,020.00
Energy Resources Revolving Fund.....	12,592,147.87	11,937,508.91
Environmental Education Revolving Fund.....	8,592.00	8,832.00
Firemen's Museum & Building Memorial Fund.....	59,700.00	57,380.00
4-H Club	260.00	280.00



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2016-2017	Fiscal Year 2015-2016
45th Infantry Division Museum Fund.....	\$ 1,220.00	\$ 1,020.00
Folds of Honor Scholarship Program	5.00	300.00
General Revenue Fund	4,756,515,646.59	4,955,070,463.76
Health Employee & Economy Improvement.....	41,716,963.38	40,639,267.06
Heartland Scholarship Fund.....	620.00	600.00
High Priority State Bridge Revolving Fund	6,333,887.30	6,393,096.46
Higher Education Capital Fund.....	38,404,346.92	33,890,977.01
Higher Education Revolving Fund.....	156.40	148.35
Historical Greenwood Dist. Music Festival Fund.....	689.00	3,969.00
Historical Society Revolving Fund.....	800.00	440.00
Indigent Health Care Revolving Fund.....	74.00	457.00
Interstate Oil Compact Fund.....	822,356.97	729,726.82
Lions Club Service Foundation.....	190.00	150.00
March of Dimes	160.00	200.00
Mental Health and Substance Abuse Fund	5,009,305.37	4,880,284.58
Mental Retardation Revolving Fund	25,647.00	24,237.00
Motor Vehicle Drivers Education Fund	900,000.00	900,000.00
Motorcycle Safety & Education Revolving Fund.....	383,376.00	392,121.00
Multiple Injury Trust Fund	49,427,232.53	56,127,289.33
Multiple Sclerosis Society Fund.....	42.00	97.00
NASCAR Racing Plates	1,260.40	1,462.80
National Stock Car Association	109.60	127.20
911 Fee.....	12,178,554.82	0.00
Oil & Gas Division Revolving Fund.....	2,700,000.00	2,700,000.00
Okla. Dept. of Career & Tech. Educ. Ag. Rev. Fund - FFA	700.00	460.00
Oklahoma Aeronautics Revolving Fund	5,156,365.29	5,312,204.59
Oklahoma Building Bonds Sinking Fund	38,922,449.56	39,351,214.95



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2016-2017	Fiscal Year 2015-2016
Oklahoma Emergency Response System Stabilization and Improvement Rev. Fund..... \$	1,532,137.45	\$ 1,334,668.67
Oklahoma Film Enhancement Rebate Prog. Revolving Fund.....	5,107,349.56	5,000,000.00
Oklahoma Health Care Authority	49,888,188.53	48,599,054.25
Oklahoma Historical Society Capital Rev. Fund	1,458,897.16	1,476,596.94
Oklahoma Honor Flights.....	0.00	2,503.00
Oklahoma Horse Racing Commission Rev. Fund ...	147,547.37	0.00
Oklahoma Law Enforcement Retirement Fund	9,601,239.06	9,945,189.29
Oklahoma Leukemia and Lymphoma Rev. Fund.....	19.00	159.00
Oklahoma Lupus Revolving Fund	748.00	4,948.00
Oklahoma Pet Over-Population Fund.....	3,439.00	3,565.00
Oklahoma Sports Eye Safety Program.....	271.00	2,283.00
Oklahoma Student Aid Revolving Fund.....	38,404,346.92	33,890,977.01
Oklahoma Tax Commission Fund.....	32,235,015.23 (a)	25,266,733.85 (b)
Oklahoma Tax Commission Reimbursement Fund .	8,014,864.46	7,008,055.16
Oklahoma Teachers Retirement Fund.....	275,720,988.24	287,367,245.19
Oklahoma Tourism & Passenger Rail Rev. Fund	2,836,000.04	2,709,999.92
Oklahoma Tourism Capital Improvement Rev. Fund	10,259,348.85	10,136,590.48
Oklahoma Tourism Revolving Fund.....	5,697,139.53	5,629,184.01
Oklahoma Viticulture and Enology Center Dev.	350,000.00	350,000.00
Organ Donor Revolving Fund	126,524.93	127,066.84
OSU Osteopathic Medicine Revolving Fund	5,843,240.90	5,692,319.91
Pancreatic Cancer Research Fund	1,620.00	1,760.00
Participating Tribes	20,821,573.54	20,879,829.92
Patriot License.....	8,820.00	7,720.00
Petroleum Storage Tank Indemnity Fund	21,616,690.41	22,025,787.56



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2016-2017	Fiscal Year 2015-2016
Public School Classroom Support Fund.....	\$ 7,574.00	\$ 52,189.71
Public Transit Revolving Fund	3,829,000.00	3,640,000.00
Quality Events (1695A).....	243,225.00	174,170.48
Quarter Horse Revolving Fund.....	2,280.00	2,160.00
Railroad Maintenance Revolving Fund.....	796,860.87	850,452.97
Rebuild Okla. Access & Driver Safety Fund	508,678,655.32	441,045,432.00
Returned to Counties - Aircraft Mfg. Fees	0.00	750.00
School Districts.....	342,357,476.63	345,084,984.83
Self Insurance Guaranty Fund.....	650.16	1,067.11
Special Occupational Health and Safety Fund	1,635,848.17	2,102,297.87
Special Prog. Assis. Rev. Fund Realtors License....	3,920.00	3,800.00
State Highway Construction & Maintenance Fund ..	4,110,742.06	4,144,636.34
State Public Safety Fund	12,744,308.00	0.00
State Transportation Fund	216,795,526.28	217,307,803.50
Support of Domestic Violence/Sexual Assault Services	3,213.00	21,844.00
Support of Volunteer Fire Departments	3,574.00	23,641.00
Support Oklahoma National Guard	22,295.00	15,137.00
Support Our Troops Supporters	1,125.00	875.00
Support Program for Regional Food Banks.....	57,806.89	41,966.00
Sustaining Oklahoma Energy Resources.....	849,286.03	881,535.98
Telecommunications for Hearing Impaired Revolving Fund.....	403,828.68	490,120.83
Tobacco Prevention & Cessation Revolving Fund...	1,247,799.67	1,215,622.96
Tourism and Recreation Capital Expenditure Revolving Fund.....	2,130,264.14	1,879,914.64
Tourism Department Rev. Fund - Route 66	6,400.00	4,300.00



APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2016-2017	Fiscal Year 2015-2016
Tourism Department Rev. Fund - State Parks	\$ 7,843.00	\$ 5,359.00
Trauma Care Assistance Revolving Fund	16,125,059.53	15,825,489.15
Tribal Plates	3,384,039.25	2,842,051.86
Tribal Trust Account 1695T	58,497,612.42	57,301,457.53
Turnpike Authority Trust Fund	46,355,837.97	46,067,327.66
U.S. Olympic Committee	1,403.00	1,311.00
Urban Forest & Beauty Revolving Fund	5,440.00	4,620.00
Vocational-Technical Fund	156.40	148.35
Waste Tire Recycling Indemnity Fund	9,351,294.90	9,390,117.32
Weigh Station Improvement Revolving Fund	6,000,000.00	6,000,000.00
Wildlife Conservation Fund	199,368.57	207,728.38
Wildlife Diversity Fund	65,352.00	59,457.00
Workers' Compensation Administrative Fund	3,500,000.00	4,000,000.00
Workers' Compensation Commission Rev. Fund	3,000,000.00	5,000,000.00
YMCA Youth and Government Program	12,392.19	71.00
Total Apportionment	\$ 7,860,697,031.11	\$ 7,997,102,989.26

(a) Includes \$10,835,774.69 apportioned to O.T.C. Fund from city/county sales, use, and lodging tax retention fees.

(b) Includes \$10,786,695.82 apportioned to O.T.C. Fund from city/county sales, use, and lodging tax retention fees.

N.A. = Not Applicable



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT

WHERE IT CAME FROM		WHERE IT WENT	
Admission Fees	\$ 0.00	Cities and Towns.....	\$ 0.00
		County Government.....	0.00
Aircraft Excise Tax	\$ 5,632,781.28	Oklahoma Aeronautics Revolving Fund	\$ 4,500,000.00
		General Revenue Fund	1,132,781.28
Aircraft License	\$ 626,707.06	Counties-Aircraft Mfg. Fees \$	0.00
		General Revenue Fund	19,918.56
		Oklahoma Aeronautics Revolving Fund	563,200.34
		Refunded	43,588.16
Alcoholic Beverage Tax	\$ 41,532,213.64	Cities and Towns.....	\$ 13,381,846.96
		General Revenue Fund	26,413,693.93
		Oklahoma Tax Comm. Fund ..	1,241,614.66
		Oklahoma Viticulture & Enology Center Dev.	350,000.00
		Refunded	145,058.09
Beverage License	\$ 1,359,677.86	Community-Based Substance Abuse Revolving Fund	\$ 485,600.00
		General Revenue Fund	854,782.86
		Refunded	19,295.00
Beverage Tax	\$ 22,377,240.52	General Revenue Fund	\$ 22,377,240.52
Bingo Tax	\$ 45,841.60	General Revenue Fund	\$ 23,437.33
		Reserve*	22,404.27
Business Activity Tax		Ad Valorem Reimb. Fund.....	\$ 279.39
\$25 Pays	\$ 22,791.88	Education Reform Rev. Fund	2,330.16
Regular	(21,911.94)	General Revenue Fund	34,367.39
		Teachers Retirement Rev. Fund	1,397.00
		Refunded	4,028.00
		Reserve*	(41,522.00)



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Charity Games Tax\$ 29,689.43

Cigarette License.....\$ 108,565.00

Cigarette Tax:

Original Rate Collections..\$ 38,922,449.56

New Rate Collections 135,382,400.28

WHERE IT WENT

General Revenue Fund \$ 12,086.83
Reserve* 17,602.60

Okla. Tax Commission
Reimbursement Fund..... \$ 108,565.00

Belle Maxine Hilliard Breast and
Cervical Cancer Fund..... \$ 595,682.56
Cancer Center Service
Revolving Fund 4,183,316.18
Cities and Counties..... 19,725,215.74
Education Reform Rev. Fund. 2,802,415.68
General Revenue Fund 22,324,557.79
Health Employee and Economy
Improvement Fund 29,865,357.49
Mental Health and Substance
Abuse Fund 3,587,633.62
Oklahoma Building Bonds
Sinking Fund 38,922,449.56
Oklahoma Emergency Response
System Stabilization &
Improvement Revolving Fund 364,163.78
Oklahoma Health Care
Authority 35,713,877.17
OSU Osteopathic Medicine
Revolving Fund 4,183,316.18
Teachers Retirement Revolving
Fund 1,353,824.00
Tobacco Prevention and
Cessation Revolving Fund.. 893,523.85
Trauma Care Assistance
Revolving Fund 9,789,516.24



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

WHERE IT WENT

**Coin-Operated Device Decals
and Distributor Permits** \$ 4,137,925.97

General Revenue Fund \$ 4,128,410.97
Refunded 9,715.00
Reserve* (200.00)

Compressed Natural Gas..... \$ 694,028.61

Transfer..... \$ 666,812.73
Refunded 27,215.88

**Computer Enhancement
Fund.....** \$ 18,612,332.24

Computer Enhancement
Fund \$ 7,776,557.51
OTC Fund 10,835,774.73

**Controlled Dangerous
Substance Tax** \$ 330.00

Drug Abuse Education
Revolving Fund \$ 330.00

County Clerk Fees \$ 350,240.91
Balance, July 1, 2016 (103,831.30)

Counties for County Clerks.. \$ 336,986.00
Reserve* (90,576.39)

Diesel Fuel Excise Tax \$ 132,245,057.75
Cancelled Vouchers 41,043.76

Circuit Engineering Dist.
Revolving Fund \$ 569,476.03
Counties for Roads 36,102,407.40
Counties for Bridge & Road
Improvement Fund..... 3,986,332.20
High Priority State Bridge
Revolving Fund 1,649,107.68
Participating Tribes 5,637,526.47
State Transportation Fund 77,333,516.01
Refunded 6,553,161.74
Reserve* 454,573.98

Documentary Stamp Tax..... \$ 19,505,239.59
Cancelled Vouchers 368.90

General Revenue Fund \$ 19,499,523.37
Refunded 6,085.12

Driving Record Fee..... \$ 1,388,052.00

General Revenue Fund \$ 1,388,052.00



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Electric Co-op Tax\$ 41,061,079.55

Energy Resources Assessment\$ 12,616,147.87

Estate Tax\$ 176,712.88

Farm Implement Tax Stamps \$ 8,091.75

Franchise Tax\$ 50,127,533.39
Cancelled Vouchers 20,595.50

Freight Car Tax\$ 796,860.87

Gasoline Tax\$ 308,079,273.04
Cancelled Vouchers 99,422.62
Transfer 668,615.68

WHERE IT WENT

General Revenue Fund \$ 2,046,957.17
School Districts 38,892,185.42
Refunded 109,820.19
Reserve* 12,116.77

Energy Resources Revolving Fund\$ 12,592,147.87
Oklahoma Tax Comm. Fund .. 24,000.00

General Revenue Fund \$ 176,712.88

General Revenue Fund \$ 7,937.40
Refunded 154.35

General Revenue Fund \$ 49,367,509.10
Refunded 780,619.79

Railroad Maint. Rev. Fund ... \$ 796,860.87

Circuit Engineering District
Revolving Fund \$ 1,205,069.47
Cities and Towns 5,405,514.95
Counties for Roads 86,589,142.25
Counties for Bridge & Road
Improvement Fund 6,622,116.20
General Revenue Fund 1,433,685.71
High Priority State Bridge
Revolving Fund 4,684,779.62
Oklahoma Aero. Rev. Fund.... 93,164.95
Participating Tribes 13,722,459.24
Public Transit Revolving Fund 850,000.00
State Transportation Fund 137,297,984.89



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Gasoline Tax - continued...

Horsetrack Gaming\$ 20,688,308.09

Income Tax - Corporate.....\$ 400,748,717.54

Income Tax - Individual\$ 3,524,360,201.08
Balance, July 1, 2016 202,673.31

WHERE IT WENT

Tourism & Passenger Rail
Revolving Fund 850,000.00
Turnpike Authority Trust Fund 46,355,837.97
Refunded 3,007,036.71
Reserve* 730,519.38

Education Reform Rev. Fund... \$ 18,205,711.12
General Revenue Fund 2,482,596.97

Ad Valorem Reim. Fund..... \$ 1,685,432.25
Compressed NG Conv. Safety 174,318.20
Educ. Reform Revolving Fund 27,809,632.17
General Revenue Fund 130,620,999.60
Teachers Retirement Fund..... 8,427,161.27
Refunded Net of Cancelled
Vouchers..... 232,031,174.05

Ad Valorem Reim. Fund..... \$ 28,811,905.42
Compressed NG Conv. Safety .. 448,246.80
Education Reform Rev. Fund 240,291,291.26
General Revenue Fund 1,949,276,813.86
Oklahoma Film Enhancement
Rebate Prog. Rev. Fund 5,107,349.56
Okla. Tourism & Passenger
Rail Revolving Fund..... 1,986,000.04
Public Transit Rev. Fund 2,979,000.00
Qualified Aircraft Manufacturer
Ad Valorem Rebate 0.00
Rebuild Okla. Access & Driver
Safety Fund..... 508,678,655.32
Teachers Retirement Fund..... 144,059,527.13
Refunded Net of Cancelled
Vouchers..... 552,495,750.98



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Income Tax - Individual - continued...

Income Tax Check-Offs\$ 149,343.08
Balance, July 1, 2016 127.00

WHERE IT WENT

Quality Jobs Program
Incentive Leverage Funds 5,019,879.01
Economic Development
Pooled Finance Funds 14,803,942.55
Transfer to 1695Q - Quality
Jobs Incentive Payments ... 69,908,412.47
Transfer to 1695W - Workers'
Comp Assessment Rebates 696,099.99

Breast Cancer Fund..... \$ 1.00
Court Appointed Special Advocates 40,307.00
Eastern Red Cedar Rev. Fund 49.00
Folds of Honor Scholarship Prog. 5.00
Historic Greenwood District
Music Festival Fund 689.00
Indigent Health Care 74.00
Multiple Sclerosis Society Fund 42.00
Okla. Leukemia & Lymphoma
Revolving Fund 19.00
Okla. Lupus Revolving Fund.. 748.00
Okla. Pet Overpopulation Fund 39.00
Okla. Sports Eye Safety Program 271.00
Public School Classroom
Support Fund 7,574.00
Support of Domestic Violence
Sexual Assault Services..... 3,213.00
Support of Volunteer Fire Depts 3,574.00
Support Okla. Nat'l. Guard..... 22,295.00
Support Program for Regional
Food Banks 57,806.89
Wildlife Diversity Fund 232.00
YMCA Youth & Gov't. Program 12,392.19
Reserve* 139.00



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Liquefied Natural Gas\$ 1,802.95

Lodging Tax - City\$ 121,809.27
Interest Earned..... 90.07

Lodging Tax - County\$ 2,513,038.46
Interest Earned..... 1,855.45

Mixed Beverage Gross

Receipts Tax.....\$ 54,351,062.49
Cancelled Vouchers..... 405.41

Motor Vehicle Collections:

Motor Lic. Agent Remits ...\$ 725,294,747.03
Motor Vehicle Rental Tax.... 10,705,717.07
Drivers Lic. Reinstatement Fee 3,000,000.00
Overweight Truck Permits .. 14,592,000.00
Cancelled Vouchers 5,845.09

WHERE IT WENT

Transfer..... \$ 1,802.95

#1695B to Cities & Towns.... \$ 121,200.21
Oklahoma Tax Comm. Fund .. 609.06
Interest to Cities and Towns... 90.07

#1695B to Counties \$ 2,500,473.29
Oklahoma Tax Comm. Fund .. 12,565.17
Interest to Counties..... 1,855.45

General Revenue Fund \$ 54,306,063.25
Refunded 45,404.65

Cities and Towns..... \$ 20,601,418.89
Counties for Roads 48,114,281.52
County Government..... 5,515,863.76
County Improvement
Road & Bridge Rev. Fund .. 120,000,000.00
County Road Fund..... 17,212,153.19
County Road Improvement
Revolving Fund 24,057,140.75
Dept. of Public Safety Rev. Fund 10,464,900.00
DPS Imaging System
Revolving Fund 5,481,962.00
DPS Patrol Vehicle Fund 850,000.00
General Revenue Fund 212,870,983.05
M.V. Driver Education Fund ... 900,000.00
Motorcycle Safety & Education
Revolving Fund..... 383,376.00
Oklahoma Law Enforcement
Retirement Fund 9,595,659.06



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Motor Vehicle Collections - continued...

Motor Fuel Special	
Assessment Fee	\$ 32,915,031.07
Cancelled Vouchers	23,878.91

Multiple Injury Trust Fund ...	\$ 48,976,823.98
Cancelled Vouchers	229.66

WHERE IT WENT

Oklahoma Tax Comm. Fund ..	5,971,027.84
OTC Reimbursement Fund....	3,112,014.24
School Districts	240,571,407.52
State Hwy. Construction & Maintenance Fund.....	4,110,742.06
State Public Safety Fund	12,744,308.00
State Transportation Fund	2,060,141.88
Trauma Care Assistance Revolving Fund	3,473,564.00
Tribal Plate Chickasaw	920,093.34
Tribal Plate Choctaw	2,463,945.91
Wildlife Conservation Fund....	199,368.57
Refunded	1,395,476.17
Transfer.....	528,481.44

Corporation Comm. Fund	\$ 1,000,000.00
Corporation Comm. Storage Tank Regulation Rev. Fund	0.00
Dept. of Environmental Quality Revolving Fund.....	2,401,451.36
Payments to Tribes	1,461,587.83
Petroleum Storage Tank Indemnity Fund	21,616,690.41
State Transportation Fund	0.00
Weigh Station Improvement Revolving Fund.....	6,000,000.00
Refunded	459,180.38

Multiple Injury Trust Fund....	\$ 48,832,617.49
Refunded	144,436.15



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

NASCAR License Plates

Transfer\$ 4,992.28

911 Fee\$ 13,191,950.07

Occupational Health and
Safety Tax\$ 1,635,848.17

Oklahoma Tax Commission
Reimbursement\$ 4,623,257.78

Organ Donor Program\$ 127,802.95

Pari-Mutuel Tax\$ 1,063,504.62

Petroleum Excise Tax on Gas \$ 5,548,124.88

WHERE IT WENT

General Revenue Fund \$ 685.00
NASCAR Racing Plates 1,260.40
National Stock Car Association 109.60
OTC Reimbursement Fund.... 2,937.28

911 Fee\$ 12,178,554.82
Dept. of Civil Emerg. Mgmt..... 879,432.36
Oklahoma Tax Comm. Fund ... 133,818.85
Refunded 144.04

Special Occupational Health
and Safety Fund \$ 1,635,848.17

OTC Reimbursement Fund.. \$ 4,623,257.78

Department of Public Safety \$ 1,094.15
Oklahoma Tax Comm. Fund .. 183.87
Organ Donor Revolving Fund 126,524.93

General Revenue Fund \$ 916,202.95
Oklahoma Horse Racing
Rev. Fund 147,301.67

Corp. Comm. Plugging Fund \$ 571,552.56
General Revenue Fund 3,122,816.45
Interstate Oil Compact Fund.. 370,368.01
Oil & Gas Div. Revolving Fund 1,350,000.00
Refunded 133,387.86



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Petroleum Excise Tax on Oil \$ 6,608,134.27

Pick Six/Seven Wager\$ 7,709.40

Prepaid Wireless 911 Fee....\$ 2,513,887.13

Printing & Revolving Fund \$ 2,872,539.73

Public Service Penalties\$ 3,054.00

Registered Agents Fees.....\$ 2,835,490.04

Rural Electric Co-op License \$ 4,640.15

Sales Tax - State \$ 2,226,863,948.01

Cancelled Vouchers..... 1,169,025.53

Interest Earned..... 1,652,375.51

WHERE IT WENT

Corp. Comm. Plugging Fund \$ 695,560.81
 General Revenue Fund 4,110,476.02
 Interstate Oil Compact Fund.. 451,988.96
 Oil & Gas Div. Revolving Fund 1,350,000.00
 Refunded 108.48

General Revenue Fund \$ 7,463.70
 Oklahoma Horse Racing
 Rev. Fund 245.70

Certified 911 Entities \$ 2,462,892.28
 Oklahoma Tax Comm. Fund .. 50,263.11
 Refunded 731.74

Oklahoma Tax Comm. Fund \$ 2,871,714.73
 Refunded 825.00

Counties for Ad Valorem Dist.\$ 1,527.00
 General Revenue Fund 1,527.00

General Revenue Fund..... \$ 2,835,490.04

General Revenue Fund \$ 4,640.15

Educ. Reform Rev. Fund..... \$ 230,811,566.90
 General Revenue Fund 1,851,797,802.92
 Oklahoma Historical Society
 Capital Revolving Fund..... 1,323,966.92
 Oklahoma Tourism Rev. Fund 5,000,000.00
 Okla. Tourism Capital
 Improvement Rev. Fund..... 9,000,000.00
 Qualified Aircraft Manufacturer
 Ad Valorem Rebate 0.00
 Teachers Retirement Fund..... 110,330,576.91
 Transfer to 1695A - Quality Events 243,225.00
 Refunded 21,178,210.40



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Sales Tax - City \$ 1,667,088,558.39
Interest Earned..... 1,225,438.18

Sales Tax - County..... \$ 324,468,261.35
Interest Earned..... 239,133.54

Sales Tax Permits \$ 634,420.91

Sales Tax Vendors List... \$ 750.00

Self Insurance Guaranty Fund..... \$ 650.16

Service Charge Fee \$ 15,276.02

Severance Tax on Gas \$ 204,669,623.83
Cancelled Vouchers..... 146,802.84

Severance Tax on Oil \$ 225,144,912.22
Balance, July 1, 2016 1,200,656.24

WHERE IT WENT

#1695B to Cities & Towns.. \$ 1,658,753,380.38
 Oklahoma Tax Comm. Fund .. 8,335,178.01
 Interest to Cities and Towns... 1,225,438.18

#1695B to Counties \$ 322,845,913.26
 Oklahoma Tax Comm. Fund .. 1,622,348.09
 Interest to Counties..... 239,133.54

General Revenue Fund \$ 634,420.91

Oklahoma Tax Comm. Fund \$ 600.00
 Refunded 150.00

Self Insurance Guaranty Fund \$ 650.16

Oklahoma Tax Comm. Fund \$ 15,276.02

Counties for Roads \$ 28,621,479.55
 General Revenue Fund 134,428,632.94
 School Districts 28,621,479.55
 Refunded 13,144,834.63

Circuit Engineering Dist.
 Revolving Fund \$ 798,853.91
 Common Education
 Technical Fund..... 38,404,346.92
 Community Water Infra-Structure
 Development Rev. Fund 2,130,264.14
 Conservation Commission
 Infra-Structure Rev. Fund.... 2,130,264.14
 Counties for Roads 34,272,404.14



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

WHERE IT WENT

Severance Tax on Oil - continued...

Counties for Bridge and Road Improvement Fund	5,591,938.64
General Revenue Fund	23,008,645.72
Higher Educ. Capital Fund.....	38,404,346.92
Oklahoma Student Aid Revolving Fund	38,404,346.92
School Districts	34,272,404.14
Tourism and Recreation Capital Expenditure Rev. Fund	2,130,264.14
Refunded	6,797,488.73

Special Fuel Decals\$ 111,746.00

General Revenue Fund	\$ 53,514.26
State Transportation Fund	103,883.50
Refunded	240.00
Reserve*	(45,891.76)

Special Fuel Tax.....\$ 25,072.89
Balance, July 1, 2016 (46,492.01)

Circuit Engineering Dist. Revolving Fund	\$ 0.00
Counties for Bridge & Road Improvement Fund.....	0.00
Counties for Roads	0.00
General Revenue Fund	0.00
State Transportation Fund	0.00
Refunded	234.88
Reserve*	(21,654.00)

Special License Plates

Transfer\$ 523,489.16

Adoption Creates Family.....	\$ 1,025.00
Ag-N-Class Fund	4,776.00
Animal Friendly Rev. Fund.....	5,760.00
Attorney General Rev. Fund ..	260.00
Boy Scouts of America.....	620.00



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Special License Plates - continued ...

WHERE IT WENT

Breast Cancer Fund.....	14,560.00
Buffalo Soldier License Plates	1,380.00
Child Abuse Prevention Fund	860.00
Choose Life Assist. Rev. Fund	4,740.00
Colleges & Universities.....	170,980.00
Color Oklahoma Rev. Fund....	5,980.00
Crossing Christian School.....	1,140.00
Deer Creek Foundation.....	4,480.00
Dept. of Commerce Rev. Fund	280.00
EMT Death Benefit Rev. Fund	2,880.00
Education Reform Rev. Fund	156.40
Environmental Educ. Rev. Fund	8,592.00
Firemen's Museum and Building Memorial Fund	59,700.00
4-H Club.....	260.00
45th Infantry Div. Museum Fund	1,220.00
Heartland Scholarship Fund ..	620.00
Higher Education Rev. Fund..	156.40
Historical Society Rev. Fund..	800.00
Law Enforcement Retirement Fund	5,580.00
Lions Club Service Foundation	190.00
March of Dimes.....	160.00
Mental Retardation Rev. Fund	25,647.00
Okla. Dept. Career & Technology Education Ag. Rev. Fund - FFA	700.00
Okla. Pet Overpopulation Fund	3,400.00
Okla. Tax Comm. Reimb. Fund	89,800.16
Pancreatic Cancer Research Fund	1,620.00
Patriot License	8,820.00
Quarter Horse Revolving Fund	2,280.00



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Special License Plates - continued...

WHERE IT WENT

Spec. Prog. Assist. Rev. Fund	
Realtors License	3,920.00
Support Our Troops Supporters	1,125.00
Teachers Retirement Fund.....	2,658.80
Tourism Department Revolving	
Fund - Route 66.....	6,400.00
Tourism Department Revolving	
Fund - State Parks.....	7,843.00
U.S. Olympic Committee.....	1,403.00
Urban Forest & Beauty Rev. Fund	5,440.00
Vocational-Technical Fund.....	156.40
Wildlife Diversity Fund	65,120.00

State/Tribal Compact Stamps\$ 68,039,637.45

Belle Maxine Hilliard Breast and	
Cervical Cancer Fund \$	67,557.27
Cancer Center Service	
Revolving Fund.....	472,900.87
General Revenue Fund	13,653,016.44
Health Employee & Econ.	
Improvement Fund.....	3,376,855.12
Mental Health & Substance	
Abuse Fund.....	404,335.31
Okla. Health Care Authority ...	4,039,319.69
OSU Osteopathic Medicine	
Revolving Fund	472,900.87
Tobacco Prevention & Cessation	
Revolving Fund	100,831.73
Trauma Care Assist. Rev. Fund	1,148,473.58
Tribal Trust Acct. 1695T	44,303,446.57



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

**Sustaining Energy
Resources Fee**\$ 875,552.62

Tax Security Fund.....\$ 272,734.12
Balance, July 1, 2016 2,161,157.79

Telephone Surcharge\$ 403,828.68

Tire Recycling Fee.....\$ 13,161,744.01

Tobacco Products License \$ 78,290.00

Tobacco Products Tax\$ 55,363,658.95

WHERE IT WENT

Oklahoma Tax Commission Fund \$ 26,266.59
Sustaining Okla. Energy Resources 849,286.03

Refunded \$ 13,246.11
Reserve* 2,420,645.80

Telecommunications for Hearing
Impaired Rev. Fund..... \$ 403,828.68

\$2.50 Fee for Dept. of Environmental
Quality Revolving Fund..... \$ 2,994,610.30
Dept. of Environmental
Quality Revolving Fund 584,455.94
Oklahoma Tax Comm. Fund .. 228,700.14
Used Tire Recycling
Indemnity Fund 9,351,294.90
Refunded 2,682.73

Oklahoma Tax Commission
Reimbursement Fund \$ 78,290.00

Belle Maxine Hilliard Breast and
Cervical Cancer Fund \$ 132,729.09
Cancer Center Service
Revolving Fund 932,120.30
Cities and Counties..... 4,395,143.32
Education Reform Rev. Fund 624,430.11
General Revenue Fund 30,168,935.40
Health Employee and Economy
Improvement Fund..... 6,654,554.71



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

WHERE IT WENT

Tobacco Products Tax - continued...

Mental Health and Substance Abuse Fund.....	799,391.21
Oklahoma Emergency Response System Stabilization & Improvement Revolving Fund	1,167,973.67
Okla. Health Care Authority ...	7,957,713.27
OSU Osteopathic Medicine Revolving Fund.....	932,120.30
Teachers Retirement Fund.....	301,657.06
Tobacco Prevention and Cessation Rev. Fund.....	199,093.66
Trauma Care Assist. Rev. Fund	1,094,454.25
Refunded	3,342.60

Tourism Gross Receipts Tax ..\$ 481.55
Balance, July 1, 2016 112,493.79

Reserve* \$ 112,975.34

Transport and Reclaimer

Permits\$ 36,180.00

General Revenue Fund \$ 36,180.00

Tribal Cigarette/

Tobacco Payments\$ 22,303,923.61

Belle Maxine Hilliard Breast and Cervical Cancer Fund	\$ 36,414.79
Cancer Center Service Revolving Fund	254,903.55
General Revenue Fund	2,674,714.29
Health Employee and Economy Improvement Fund.....	1,820,196.06
Mental Health and Substance Abuse Fund.....	217,945.23



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Tribal Cigarette/Tobacco Payments - cont'd.

Unapplied Payments\$ (156,663.17)
 Balance, July 1, 2016 599,158.35

Unclassified Receipts\$ 84,006.44
 Balance, July 1, 2016 105,710.84

Use Tax - State\$ 238,518,802.13
 Interest Earned 183,978.85
 Cancelled Vouchers 978,983.21

Use Tax - City\$ 142,874,689.93
 Interest Earned 109,238.58

WHERE IT WENT

Oklahoma Emergency Response
 System Stabilization &
 Improvement Revolving Fund 0.00
 Okla. Health Care Authority ... 2,177,278.40
 OSU Osteopathic Medicine
 Revolving Fund 254,903.55
 Tobacco Prevention and
 Cessation Rev. Fund 54,350.43
 Trauma Care Assist. Rev. Fund 619,051.46
 Tribal Trust Account 1695T 14,194,165.85

Reserve* \$ 442,495.18

General Revenue Fund \$ 5,883.84
 Refunded 1,235.00
 Reserve* 182,598.44

Educ. Reform Rev. Fund \$ 23,522,837.26
 General Revenue Fund 188,209,258.42
 Oklahoma Historical Society
 Capital Improv. Rev. Fund 134,930.24
 Oklahoma Tourism Rev. Fund 697,139.53
 Oklahoma Tourism Capital
 Improvement Rev. Fund 1,259,348.85
 Teachers Retirement Fund 11,244,186.07
 Refunded 14,614,063.82

#1695U to Cities \$ 142,160,609.03
 Oklahoma Tax Comm. Fund .. 714,080.90
 Interest to Cities 109,238.58



FISCAL YEAR 2016-2017

REVENUE AND APPORTIONMENT, CONTINUED

WHERE IT CAME FROM

Use Tax - County\$ 30,201,995.03
Interest Earned 23,074.38

Vehicle Revenue Tax
Stamps.....\$ 46,228.32

Wire Transmitter Fee\$ 12,872,863.73

Workers' Compensation
Insurance Premium Tax \$ 7,358,125.16
Balance, July 1, 2016 (243,100.39)

WHERE IT WENT

#1695U to Counties \$ 30,051,001.57
Oklahoma Tax Comm. Fund .. 150,993.46
Interest to Counties..... 23,074.38

General Revenue Fund \$ 46,228.32

Drug Money Laundering & Wire
Transmitter Rev. Fund..... \$ 12,872,863.73

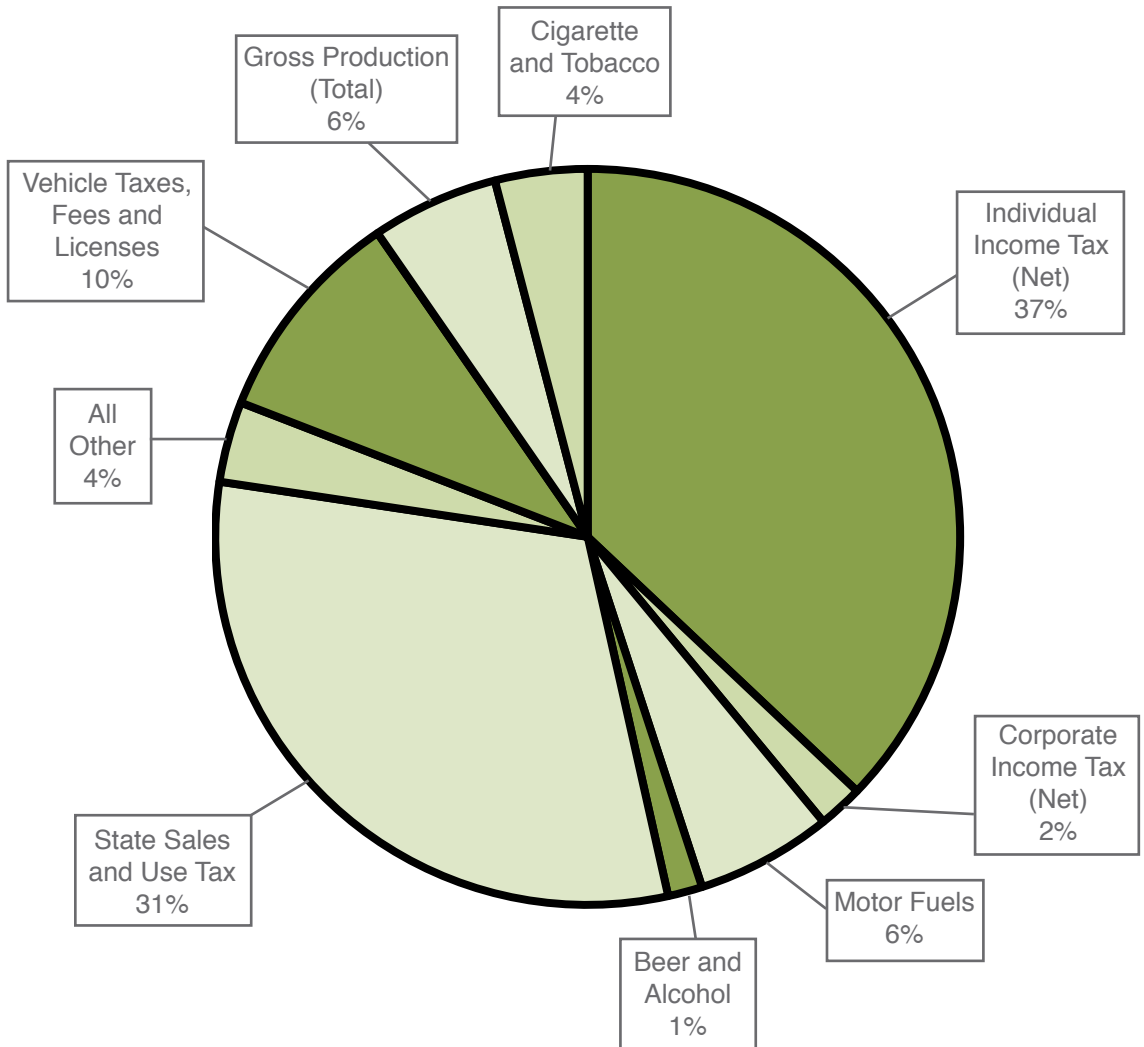
Multiple Injury Trust Fund..... \$ 594,615.04
Workers' Comp Comm
Rev. Fund..... 3,000,000.00
Workers' Comp Admin Fund .. 3,500,000.00
Refunded 20,409.73

**Reserve - Funds held in litigation or for other disposition.*



THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2016-2017

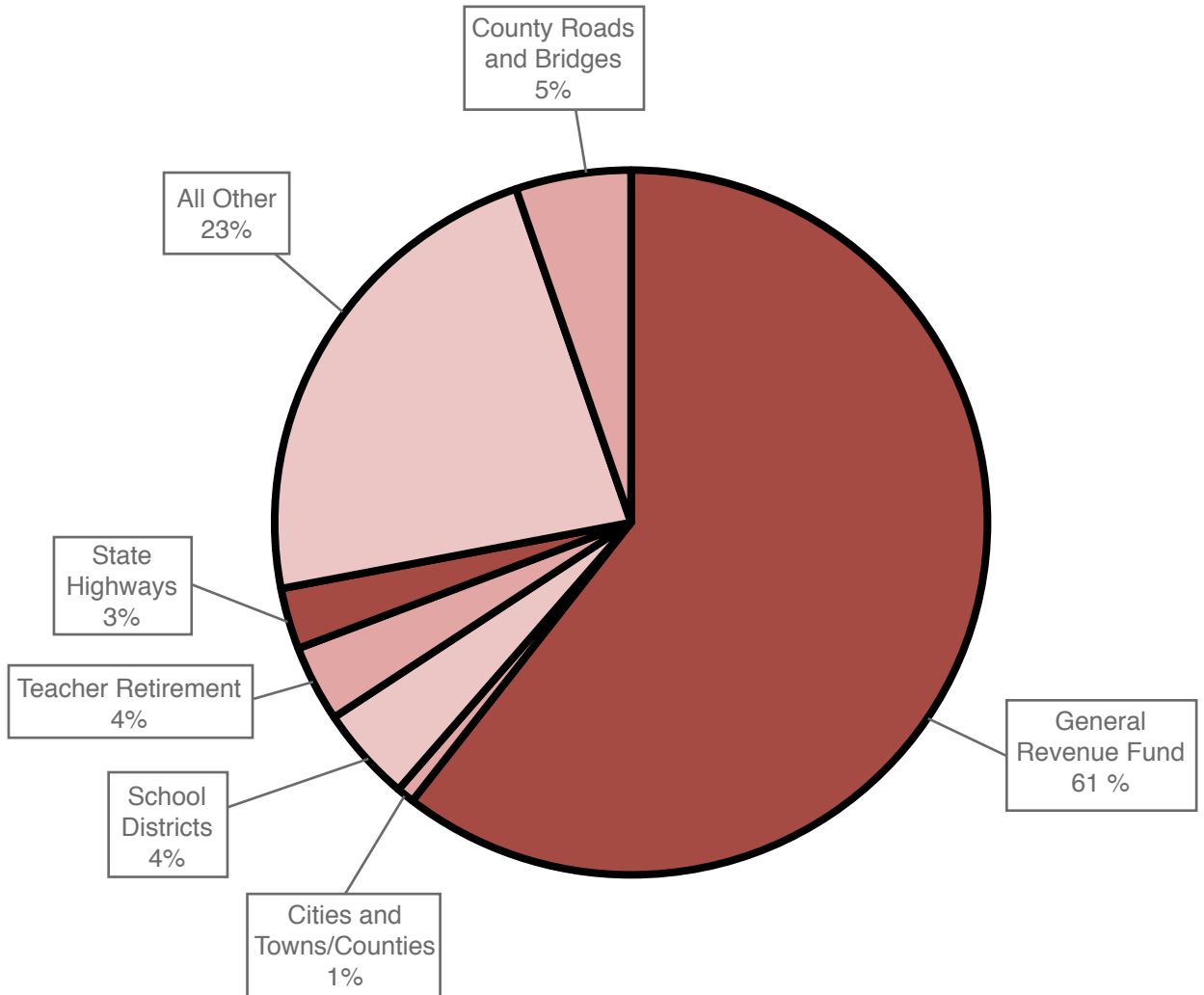
HOW FUNDS WERE PAID IN...





THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2016-2017

HOW FUNDS WERE ALLOCATED...





COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1984 TO 2017

FISCAL YEAR	ALCOHOLIC BEVERAGE TAX	BEVERAGE TAX AND LICENSE	CIGARETTE TAX AND LICENSE
1983-84	\$ 22,070,964.24	\$ 19,064,009.01	\$ 74,400,966.93
1984-85	24,331,611.21	18,830,715.27	72,283,974.78
1985-86	21,759,685.17	18,887,456.81	68,549,166.47
1986-87	22,482,970.07	18,642,570.50	67,244,191.98
1987-88	22,854,857.62	20,407,801.13	77,025,019.81
1988-89	22,746,924.78	20,453,797.43	71,758,582.13
1989-90	21,322,343.54	20,964,717.45	64,844,874.31
1990-91	22,334,739.85	21,906,697.30	61,134,184.61
1991-92	24,484,489.08	21,904,683.97	59,938,189.24
1992-93	23,561,685.89	22,223,294.17	59,620,956.38
1993-94	21,640,310.12	23,223,491.26	58,720,852.35
1994-95	20,628,294.63	23,262,389.54	59,836,554.25
1995-96	21,262,454.53	23,541,345.18	59,410,347.29
1996-97	21,474,281.97	22,978,239.70	60,037,768.18
1997-98	21,553,557.26	22,954,286.87	59,185,348.52
1998-99	21,876,950.17	24,389,796.22	57,689,056.21
1999-00	22,723,044.83	24,116,660.13	54,962,083.60
2000-01	23,123,522.87	23,815,059.73	53,413,374.62
2001-02	23,203,429.51	24,513,301.28	50,194,174.41
2002-03	24,398,575.92	24,234,319.98	49,556,356.67
2003-04	25,300,218.24	24,811,245.00	47,400,129.71
2004-05	26,596,570.02	24,639,440.65	89,162,719.24
2005-06	27,609,293.01	25,093,114.22	171,367,929.40
2006-07	29,244,617.04	26,004,202.19	175,180,528.57
2007-08	31,210,006.85	26,444,356.75	183,809,900.77
2008-09	32,460,352.97	27,088,268.24	182,732,906.05
2009-10	32,588,698.20	26,467,227.89	179,591,949.68
2010-11	34,494,603.28	26,215,211.69	192,487,361.26
2011-12	35,776,423.62	26,074,043.43	202,381,480.54
2012-13	37,430,642.77	25,671,907.10	187,704,518.35
2013-14	39,088,073.03	25,184,759.04	174,976,464.15
2014-15	39,653,188.07	23,966,942.89	178,483,900.32
2015-16	40,292,200.59	24,284,410.33	176,429,527.59
2016-17	41,532,213.64	23,736,918.38	174,413,414.84



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1984 TO 2017

FISCAL YEAR	CORPORATE FRANCHISE TAX	ESTATE TAX	GASOLINE EXCISE TAX
1983-84	\$ 29,816,622.05	\$ 32,786,149.10	\$ 117,753,293.79
1984-85	31,226,619.30	38,904,438.90	154,037,835.20
1985-86	31,483,361.37	40,338,032.52	166,151,370.53
1986-87	31,668,464.82	48,505,802.28	166,816,383.64
1987-88	29,165,946.73	40,941,272.67	260,623,155.06
1988-89	31,870,387.98	37,468,768.22	262,391,848.31
1989-90	30,151,869.50	68,176,044.54	257,946,909.29
1990-91	31,982,535.31	40,893,163.21	252,513,480.71
1991-92	34,473,871.18	47,777,649.76	255,085,238.03
1992-93	34,807,512.45	52,554,654.87	261,343,561.58
1993-94	33,137,308.23	59,210,328.67	270,081,640.25
1994-95	37,488,141.18	70,665,558.76	269,691,827.48
1995-96	37,061,721.02	70,199,010.44	277,570,832.38
1996-97	40,609,631.42	82,916,175.00	288,186,091.41
1997-98	43,252,598.30	84,618,546.81	295,453,185.30
1998-99	38,408,335.84	91,778,457.84	294,625,500.86
1999-00	44,020,388.09	91,608,541.37	297,860,742.94
2000-01	43,390,067.39	87,229,923.85	290,106,696.19
2001-02	43,985,617.30	89,348,868.90	299,449,743.40
2002-03	42,971,021.87	77,218,464.77	295,443,382.40
2003-04	42,689,670.78	113,134,722.11	302,800,579.83
2004-05	42,094,064.80	83,242,896.32	302,625,479.28
2005-06	44,019,735.24	82,049,032.56	313,105,945.98
2006-07	46,131,517.38	71,195,259.31	282,451,545.32
2007-08	49,368,021.18	61,346,283.01	287,351,081.20
2008-09	49,256,040.31	43,864,213.57	305,202,959.77
2009-10	47,610,979.71	25,650,327.06	302,482,633.39
2010-11	29,648,467.84	7,271,915.57	301,155,918.90
2011-12	1,975,309.22	486,372.27	301,269,750.04
2012-13	459,493.66	933,054.16	298,168,227.27
2013-14	5,867,924.27	1,221,724.94	301,612,900.45
2014-15	55,707,796.99	134,794.38	307,941,182.18
2015-16	52,909,719.25	272,581.77	330,415,610.57
2016-17	50,127,533.39	176,712.88	308,079,273.04



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1984 TO 2017

FISCAL YEAR	GROSS PRODUCTION (SEVERANCE)	INCOME TAX
1983-84	\$ 690,535,543.74	\$ 934,043,644.54
1984-85	691,895,910.31	1,016,112,851.65
1985-86	557,997,023.88	1,011,481,103.62
1986-87	362,087,526.79	984,516,119.54
1987-88	384,350,038.77	1,087,802,020.98
1988-89	367,940,574.94	1,212,735,586.14
1989-90	396,017,037.36	1,273,244,733.30
1990-91	411,833,398.83	1,537,508,655.15
1991-92	352,833,539.38	1,575,105,747.43
1992-93	393,923,620.72	1,663,795,466.66
1993-94	366,920,185.64	1,740,972,482.42
1994-95	304,820,115.47	1,854,084,640.35
1995-96	319,872,733.61	1,970,190,154.03
1996-97	407,984,189.30	2,188,886,965.94
1997-98	355,203,676.44	2,433,543,442.27
1998-99	249,405,330.04	2,608,552,852.35
1999-00	404,797,409.32	2,730,883,008.94
2000-01	735,228,790.38	2,905,674,203.95
2001-02	411,466,717.16	2,985,724,811.66
2002-03	592,896,596.01	2,874,367,248.65
2003-04	691,778,683.23	3,063,040,440.43
2004-05	863,919,366.55	3,327,902,994.54
2005-06	1,153,000,310.87	3,785,151,544.62
2006-07	987,972,285.22	4,041,754,427.28
2007-08	1,249,985,305.22	3,890,555,000.24
2008-09	1,158,639,144.86	3,715,023,639.59
2009-10	857,470,763.78	3,266,190,476.83
2010-11	964,935,883.60	3,496,279,755.36
2011-12	882,660,378.39	3,855,827,402.18
2012-13	702,508,729.05	4,123,861,207.68
2013-14	843,708,333.99	4,133,952,988.18
2014-15	683,517,351.27	4,403,728,604.96
2015-16	355,906,162.62	4,123,673,338.04
2016-17	429,814,536.05	3,925,108,918.62



COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1984 TO 2017

FISCAL YEAR	STATE SALES TAX	TOBACCO TAX AND LICENSE
1983-84	\$ 433,697,267.07	\$ 3,286,404.37
1984-85	595,528,804.28	3,141,879.57
1985-86	617,945,936.26	6,942,915.59
1986-87	582,005,604.22	7,469,990.34
1987-88	720,617,036.57	7,588,867.54
1988-89	741,154,594.19	7,775,579.86
1989-90	797,801,533.18	8,261,426.15
1990-91	914,166,144.94	8,605,095.01
1991-92	933,260,371.13	9,011,092.56
1992-93	963,946,124.46	9,665,004.32
1993-94	1,037,995,359.77	10,622,914.27
1994-95	1,082,606,025.06	11,307,777.31
1995-96	1,140,278,257.32	11,256,302.12
1996-97	1,196,522,747.55	11,205,801.61
1997-98	1,250,691,551.19	11,073,449.68
1998-99	1,304,901,412.95	11,798,115.22
1999-00	1,373,889,863.62	11,912,561.93
2000-01	1,457,854,666.44	12,001,630.60
2001-02	1,455,966,209.97	11,496,852.26
2002-03	1,422,902,928.14	12,284,532.09
2003-04	1,515,360,556.51	12,424,875.82
2004-05	1,574,890,574.21	18,708,447.75
2005-06	1,721,568,174.17	27,096,112.12
2006-07	1,820,605,119.63	26,373,544.15
2007-08	1,972,101,510.49	27,222,520.09
2008-09	2,015,216,791.35	28,359,841.56
2009-10	1,836,118,059.69	30,006,855.67
2010-11	2,010,705,806.12	35,056,774.90
2011-12	2,203,993,461.60	38,296,123.50
2012-13	2,309,126,244.67	40,613,790.07
2013-14	2,368,921,430.67	44,281,383.95
2014-15	2,429,396,978.62	49,153,256.75
2015-16	2,288,638,150.35	53,214,959.67
2016-17	2,226,863,948.01	55,441,948.95

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